

Article - Tax - Property

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§1-402.

Property owners in this State have the following rights:

(1) (i) the right to an assessment notice upon reassessment, as provided in § 8-401 of this article, that clearly explains:

1. the property owner's right to appeal an assessment;
2. that the determination of value is based upon information contained in the valuation records of the Department; and
3. the property owner's right of access to the valuation records of the Department; and

(ii) the right to receive information concerning the calculation of the assessment and description of the property on the Department's website;

(2) the right to obtain, at no charge:

(i) a brochure explaining the valuation and assessment process;

(ii) the record card and assessment work sheet for the property that is the subject of an assessment; and

(iii) a brochure explaining the record card and assessment work sheet, their pertinent parts, and an example and definition of commonly used appraisal terms;

(3) the right of access to the property assessment roll;

(4) the right to appeal an assessment within 45 days of the notice of assessment, as provided in § 14-502 of this article, and to assist in an appeal, to obtain:

(i) at no charge, a brochure explaining the assessment appeal process;

(ii) at no charge, a copy of the sales analysis for the area in which the property is located; and

(iii) for a reasonable fee, copies of record cards and assessment work sheets for other similar properties, as provided in § 14-201 of this article;

(5) the right to be provided with an alternate site or an evening or Saturday assessment appeal hearing, as provided in § 8-412 of this article;

(6) the right to an assessment appeal hearing conducted by telephone, in accordance with the standards and procedures of the Department;

(7) the right to postponement of an assessment appeal hearing one time without cause at the property owner's request, and additional postponements only for good cause;

(8) during an appeal hearing, the right to a review and explanation by the assessor of the items and values shown on the assessment work sheet and record card;

(9) after an appeal hearing, the right to:

(i) not have an assessment increased during the current 3-year cycle because of information ascertained at an appeal hearing on residential property; and

(ii) a reinspection of a property, upon request, to review updated information revealed during an appeal hearing that could result in a decreased assessment;

(10) notwithstanding the failure to file an appeal within 45 days, the right to require the Department to review and correct any mathematical, clerical, measurement, or other technical errors used as the basis for an assessment, as provided in § 8-419 of this article;

(11) the right to file a petition for review within any year of the 3-year assessment cycle, as provided in § 8-415 of this article;

(12) the right to the consideration of the facts and reasons stated in a decision on an appeal from the Property Tax Appeal Board or the Maryland Tax Court when the assessment of a property is next reviewed, as provided in § 8-205 of this article; and

(13) the right to be notified of the availability of State property tax credits, including the homestead property tax credit, the homeowners property tax credit, and the renters tax credit.

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